

MEMORANDUM FOR DISTRIBUTION

FROM: RICHARD LOYD, DIRECTOR,
OFFICE OF FINANCIAL CONTROL AND REPORTING , CF-12

SUBJECT: FY 2008 3rd Quarter and Year-End Financial Statement Requirements

The Attachments to this memorandum provide FY 2008 interim and year-end financial statement reporting requirements including guidance related to financial statement analysis and footnote disclosures. A comprehensive listing of 3rd quarter and year-end reporting due dates can be found in the on-line Accounting Operations Checklist at <http://www.mbe.doe.gov/cf12/reports/accountingoperationschecklist.xls>. The Excel checklist contains filters to enable users to view current and upcoming events. It should be noted that Treasury has not yet finalized dates for various year-end reporting requirements. As a result, some of the dates contained in the checklist may be subject to change when final Treasury due dates are published. We will notify you of any changes, as appropriate.

- Attachment 1 - *Financial Statement Analysis and Footnote Disclosure Requirements*. Financial statement analysis and footnote disclosures are due from: 1) field offices by July 16, 2008, for 3rd quarter reporting and by October 15, 2008, for year-end (see exception below); and 2) PMAs and FERC by July 18, 2008, for 3rd quarter reporting and by October 17, 2008, for year-end. Due to the timing of the managerial cost allocations and the effort required to disseminate information to the integrated contractors, field offices may submit their significant balance change analysis for the Statement of Net Cost on October 22, 2008, separate from the remaining requirements identified in this guidance. The separate submission of the Statement of Net Cost analysis is not applicable to the PMAs and FERC because the recording of the managerial cost allocations will have no impact on their Statement of Net Cost.
- Attachment 2 - *Listing of STARS Financial Statement Analysis Reports*. The majority of the reports required for completing the financial statement analysis will be available on the new Financial Statement Website at https://polaris.energy.gov:57005/OA_HTML/US/DOE_STMT/.
- Attachment 3 – *Excel Templates*. These templates are required to be used to prepare several of the footnote requirements.

Deleted: Year-End

- Attachment 4 – *Expired and Cancelled Appropriations*

Many of the due dates continue to be dictated by external reporting requirements. Please arrange your work plans accordingly and establish adequate contractor lead time to allow you to meet the due dates.

The Office of Financial Control and Reporting maintains online listings for various Points of Contact. The lists currently online are: 1) Interoffice Confirmations, 2) Prior Year Adjustments, 3) Financial Statements, 4) 2108, and 5) Trading Partners. These lists are posted at <http://www.mbe.doe.gov/cf11/frad/contacts.htm>. All field offices, PMAs, and FERC should review the lists and provide comments/changes to Mary Williams at (Mary.F.Williams@hq.doe.gov) or (301) 903-5044.

Questions concerning this guidance should be directed to Deanna Ammons at (Deanna.ammons@hq.doe.gov) or (301) 903-5374.

Attachments

DISTRIBUTION

Chief Financial Officer, CF-1
 Deputy Financial Officer, CF-2
 Assistant Administrator, Finance and Marketing, SEPA
 Assistant Administrator, Office of Corporate Services and Chief Financial Officer, SWPA
 Assistant Director, Financial Management, Consolidated Business Center, EM-3.3
 Assistant Manager, Administration, RL
 Chief Financial Officer, BPA
 Chief Financial Officer, CH
 Chief Financial Officer, ID
 Chief Financial Officer, NETL
 Chief Financial Officer, NNSA
 Chief Financial Officer, OR
 Chief Financial Officer, NRLFO
 Budget Director, NRLFO
 Chief Financial Officer, SR
 Chief Financial Officer, WAPA
 Director, Planning and Financial Management, SPRO
 Director, Energy Finance and Accounting Service Center, CF-11
 Executive Director, FERC
 Finance Manager, NPR3
 Finance Team Leader, GFO
 L. Jessup, CF-50
 Manager, ORP

Principal Deputy Director, RW-2